

**Department of Health and Human Services**  
**Division of Aging and Adult Services**



**Area Agencies on Aging**  
**Fiscal Monitoring Tool for Non-Governmental**  
**Community Service Providers**

COMMUNITY SERVICE PROVIDER: \_\_\_\_\_

REVIEW DATE: \_\_\_\_\_ STATE FISCAL YEAR: \_\_\_\_\_

INTERVIEWER: \_\_\_\_\_

PERSON(S) INTERVIEWED AND TITLE: \_\_\_\_\_

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**PRELIMINARY DESK REVIEW**

1. Type of accounting system used by the provider, i.e. Quickbooks, Outside Accounting Firm, other accounting software, etc.

\_\_\_\_\_

2. Internal Control Questionnaire (ICQ):

Review the completed Internal Control Questionnaire and assess the risk of the internal control structure and determine if it will insure that costs charged to the grant are in accordance with the terms of the grant.

Date of ICQ: \_\_\_\_\_

Comments: \_\_\_\_\_

3. Audit/Annual Financial Report:

Review the most recent audit on file at the AAA. Note the type of audit (Single Audit -OMB Circular A-133, or in accordance with Government Auditing Standards (Yellow Book), or report in compliance with GS 143-6.2, etc.): (Place a checkmark for applicable areas)

Sworn Statement	Receipts of <\$25,000	Receipts of >\$25,000 or more	Schedule of Receipts and Expenditures	A-133 Audit	Yellow Book Audit

Report is for fiscal year ended: \_\_\_\_\_

Date Report was issued: \_\_\_\_\_

CPA firm: \_\_\_\_\_

Auditor Comments/Findings: \_\_\_\_\_

Risk Evaluation Score: \_\_\_\_\_ Low \_\_\_\_\_ Medium \_\_\_\_\_ High

Review the auditor's report on the financial statements, the auditor's report on compliance, and the auditor's report on the internal control structure and note any findings/issues.

Auditor Comments/Findings: \_\_\_\_\_

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## **ON SITE REVIEW**

### **RECEIPTS**

1. Procedure for handling cash receipts:

\_\_\_\_\_

\_\_\_\_\_

2. Review of bank statements to determine:

a. bank accounts are routinely reconciled ☐ Yes ☐ No

b. bank statements are reconciled by \_\_\_\_\_  
(NAME & TITLE)

c. bank statements are reviewed and approved by \_\_\_\_\_  
(NAME & TITLE)

d. endorsements on back of checks match payee on front of check ☐ Yes ☐ No  
(If the agency does not get copies of their checks returned, verify this information using online or hardcopy bank printout statements which will also show the front and back of checks for signature verification)

e. voided checks on file at the agency are ☐ Yes ☐ No  
properly defaced

▪ month(s) reviewed \_\_\_\_\_  
(MONTH & YEAR) (MONTH YEAR)

3. Review of the cash receipts log and general ledger and/or bank records to determine:

- a. receipts are separately identified by funding source ☐ Yes ☐ No
- b. cash receipts log has a total column ☐ Yes ☐ No
- c. cash receipts log can be traced to deposit slips, general ledger/bank records ☐ Yes ☐ No

- d. deposits are coded and posted to the general ledger/bank records by

\_\_\_\_\_  
(NAME & TITLE)

- month(s) reviewed

\_\_\_\_\_  
(MONTH & YEAR)

\_\_\_\_\_  
(MONTH & YEAR)

- e. Source documentation used to obtain this information:

- ☐ General Ledger  
☐ Deposit Log Information  
☐ Printout from Quick Books/  
Independent Payroll  
Company

Other:

4. The AAA program payments match the amounts recorded in the general ledger/bank records  
☐ Yes ☐ No

- month(s) reviewed

\_\_\_\_\_  
(MONTH & YEAR)

\_\_\_\_\_  
(MONTH & YEAR)

5. The most recent financial status report (ZGA370YTD) agrees to the amounts on the agencies general ledger/bank records ☐ Yes ☐ No

- month(s) reviewed

\_\_\_\_\_  
(MONTH & YEAR)

\_\_\_\_\_  
(MONTH & YEAR)

**RECOMMENDATION/COMMENTS FOR RECEIPTS:**

\_\_\_\_\_  
\_\_\_\_\_

**CASH DISBURSEMENTS:**

1. Procedure for processing checks:

\_\_\_\_\_  
\_\_\_\_\_

2. Review cash disbursements information to determine if disbursements are separately identified by program ☐ Yes ☐ No
3. Compare cancelled check information along with the agency's bank records, the vendor's invoice and any other supporting documentation to determine:
  - a. check amounts agree with the amount recorded in the general ledger/bank records ☐ Yes ☐ No
  - b. the invoice and other supporting documentation agree with the check amount ☐ Yes ☐ No
  - c. invoices are approved for payment by \_\_\_\_\_  
(NAME & TITLE)
  - d. agency policy for endorsing checks is  
(submit copy, if applicable) \_\_\_\_\_
  - e. checks are endorsed by \_\_\_\_\_  
(NAME & TITLE)
  - f. disbursements appear to be allowable in accordance with the program regulations and the organization's approved grant budget ☐ Yes ☐ No
  - g. disbursements appear reasonable and necessary to meet the objectives of the program ☐ Yes ☐ No
    - month(s) reviewed \_\_\_\_\_  
(MONTH & YEAR) (MONTH & YEAR)

**RECOMMENDATION/COMMENTS FOR CASH DISBURSEMENTS:**

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**PAYROLL**

1. Review payroll records to determine:
  - a. payroll and payroll reports are prepared by: \_\_\_\_\_  
(NAME & TITLE)
  - b. salary disbursements are separately identified by program ☐ Yes ☐ No
2. Aging Program employee(s) time sheets can be traced to the payroll report and to the general ledger/bank records ☐ Yes ☐ No

3. Review the most recent quarterly tax report to the general ledger to determine employee withholdings and payroll taxes are being remitted to the State and federal government routinely

☐ Yes ☐ No

▪ month(s) reviewed

\_\_\_\_\_  
(MONTH & YEAR)

\_\_\_\_\_  
(MONTH & YEAR)

**RECOMMENDATIONS/COMMENTS FOR PAYROLL:**

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SIGNATURE OF AAA DIRECTOR OR FINANCE DIRECTOR:

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DATE: